

EXHIBIT 36

March 21, 2020

VIA E-MAIL

Gaspard Rappoport Kelly DiBlasi Gabriel Morgan Gregory Silbert Reed Collins WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153	John Hughes, III Atara Miller Grant Mainland MILBANK LLP 55 Hudson Yards New York, New York 10001
Howard Hawkins Mark Ellenberg William Natbony Casey Servais CADWALADER, WICKERSHAM & TAFT LLP 200 Liberty Street New York, New York 10281	Jason Callen Martin Sosland BUTLER SNOW LLP 5430 Lyndon B. Johnson Freeway, Suite 1200 Dallas, Texas 75240 1530 3 rd Avenue South, Suite 1600 Nashville, Tennessee 37201

Re: In re Fin. Oversight & Mgmt. Bd., No. 17-BK-3283-LTS – Discovery on Lift Stay Motions – PRIFA Flow of Funds Summary

Counsel:

Attached please find a document summarizing the general flow of funds for rum tax revenues for PRIFA from January 2014 to present. This document is not intended to replace sworn deposition testimony and reflects our understanding of the documents our clients have produced in these proceedings; the documents themselves control. We are providing this in the interest of cooperation and as an aid in advance of the upcoming 30(b)(6) deposition to help Movants understand the flow of funds during the relevant time period. Please note that the slides do not show all inflows and outflows from each identified account in addition to the retained revenues.

We reserve the right to modify or amend this document to the extent necessary. We will be producing similar documents for the flow of funds for Hotel Taxes and Excise Taxes and Toll Revenues shortly.

Sincerely,

/s/ *Elizabeth L. McKeen*

/s/ *Michael Mervis*

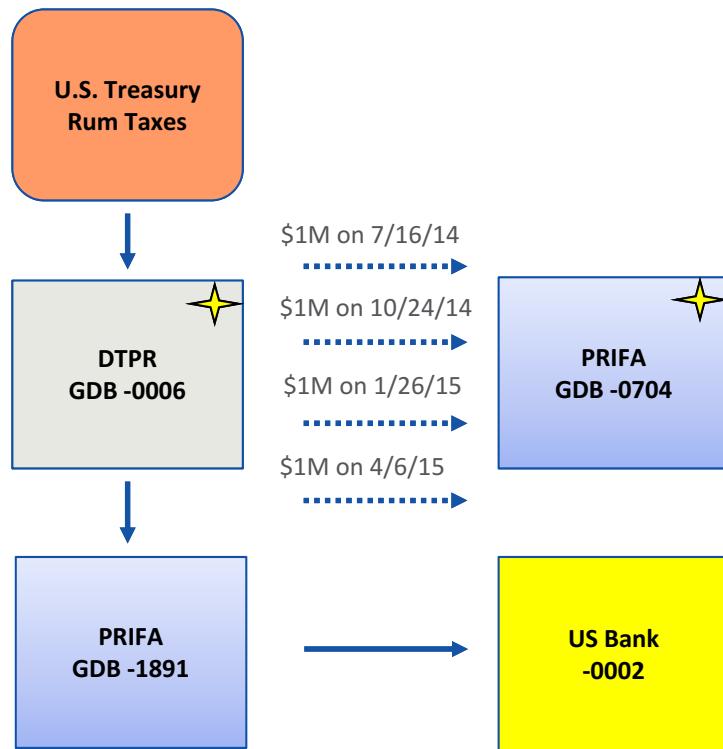
Elizabeth L. McKeen

Michael Mervis

Puerto Rico Infrastructure Finance Authority (“PRIFA”) *Rum Excise Taxes: Flow of Funds*

This presentation is intended to illustrate the flow of rum excise taxes from January 2014 to present. In doing so, the illustrations do not show all inflows and outflows from each account presented in cases where retained revenues are comingled with other funds in the same bank account.

Rum Taxes – January 2014 to June 2015

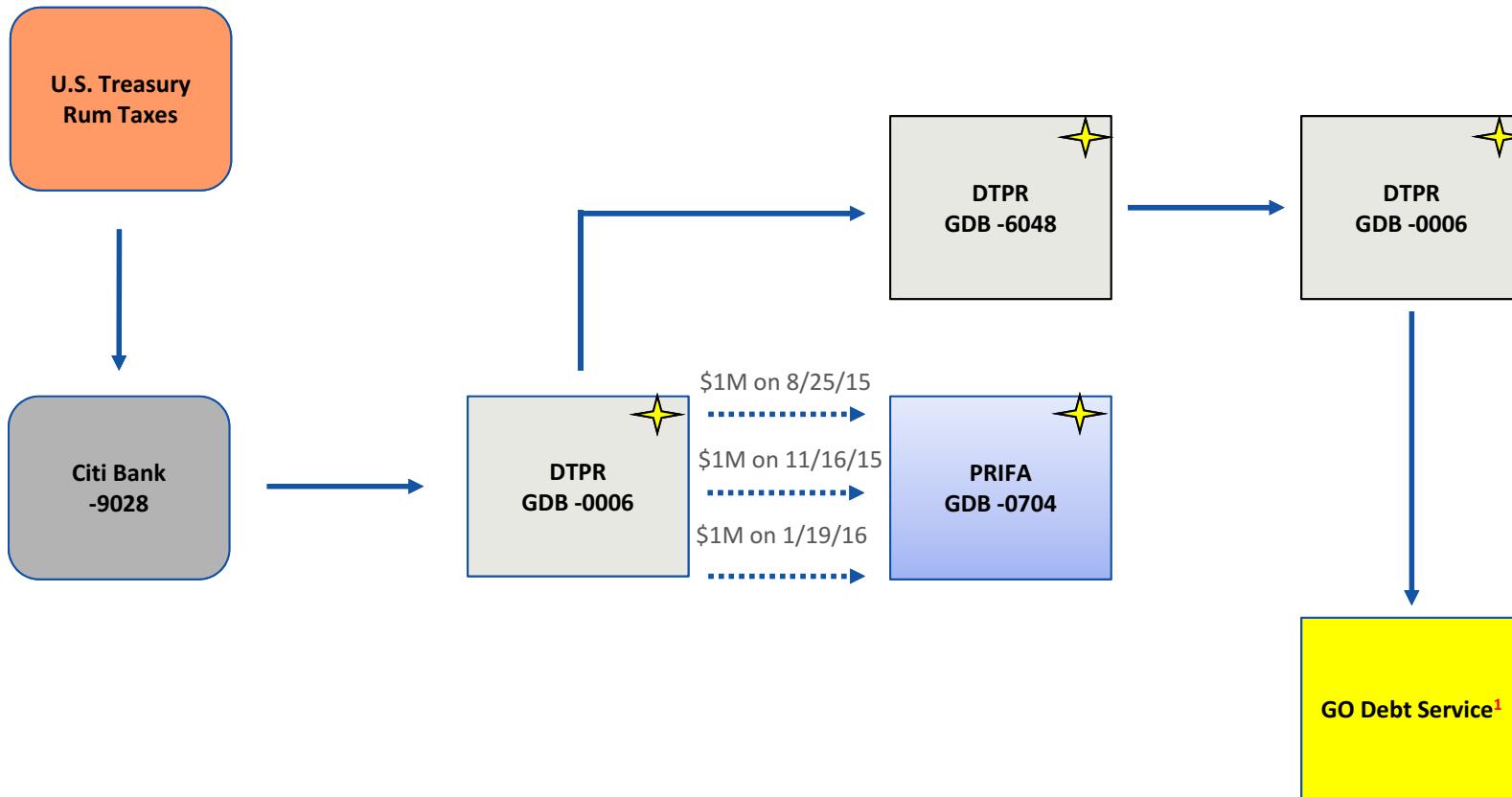


Footnotes:

★ Account contains comingled funds (rum taxes and others).

→ Denotes a discrete, one-time transfer

Rum Taxes – July 2015 to March 2016



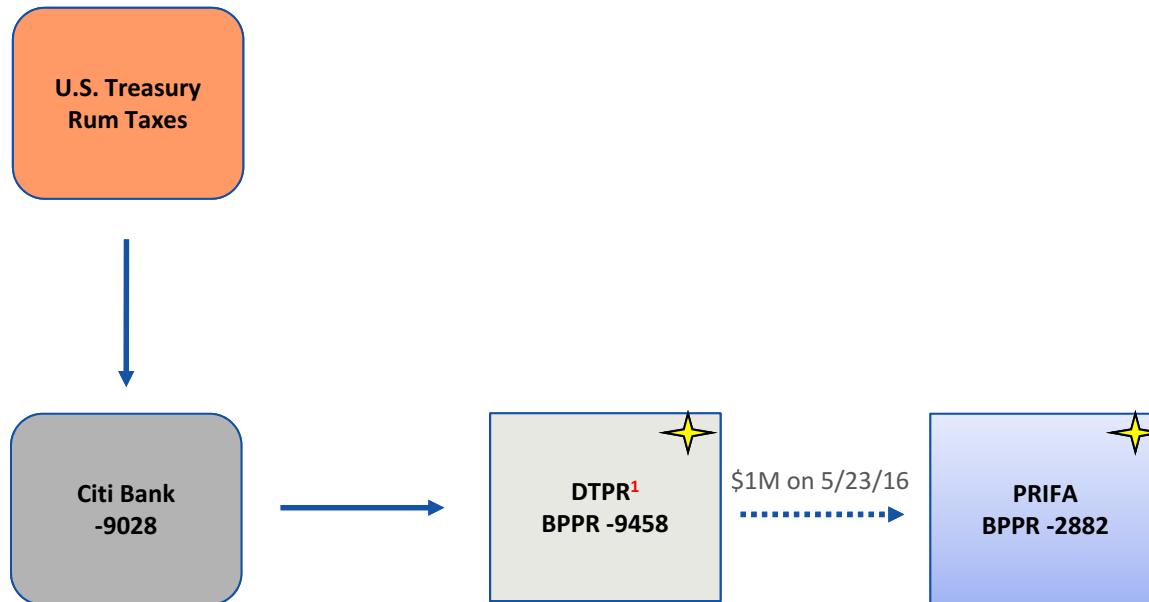
Footnotes:

★ Account contains comingled funds (rum taxes and others).

----> Denotes a discrete, one-time transfer

¹ Transfers from the TSA Operational Account to fund GO Debt Service included comingled rum excise tax receipts with proceeds from other retained revenues.

Rum Taxes – April 2016 to Present



Footnotes:

★ Account contains comingled funds (rum taxes and others)

----> Denotes a discrete, one-time transfer

¹ After May 2016, fund flow of retained revenues stops at the BPPR -9458 account